Education and Public Health (194 5) Department.

MS SERIES.

G.O. No. 342, Education

342

Dated 3rd September 1945.

3-9-45

[Despatch Abstract.]

Audit Report - 1944-45 - Elemtary Education Fund - Municipal Council Udipi - Recorded.

COMPARATIVE ANNUAL ACCOUNT DETAILED ANNUAL ACCOUNT AND ANNUAI ACCOUNT OF RECEIPTS AND CHARGES

OF THE

Udupi MUNICIPALITY

For the year 1944 —1945

[*Note.*—(1) Heads of account not provided for in this form but found absolutely necessary in classifying the various transactions under receipts and expenditure may be opened in consultation with the Examiner of Local Fund Accounts.

(2) (*a*) Columns (1) and (2) are to be used only when preparing the comparative annual account; column (5) need be filled in only when preparing the detailed annual account or annual account of receipts and charges.

(*b*) In column (5) figures $\frac{\text{showing the final budget appropriation}}{\text{as provided in the budget estimate}}$ for the year should be entered when preparing the $\frac{\text{annual account of receipts and charges.}}{\text{detailed annual account.}}$

E. Fund acc on pp. 23-

Abstract of the ~~Comparative Annual Account~~ / ~~Detailed Annual account~~ / Annual Account of Receipts and Charges of the Municipality for the year 1944-45.

Head of account. (1)	Ordinary. Opening balance. (2)			Ordinary. Receipts. (3)			Ordinary. Expenditure. (4)			Ordinary. Closing balance. (5)			Capital. Opening balance. (6)			Capital. Receipts. (7)			Capital. Expenditure. (8)			Capital. Closing balance. (9)			Closing balance both ordinary and capital. (10)		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
A. General Account (excluding endowments) ..	7252	12	10	60315	1	5	54435	2	2	13132	12	1	-	-	-	2062	6	9	2062	6	9	-	-	-	13132	12	1
B. Lighting Account (where lighting tax is levied) (excluding endowments).																										
C. Elementary Education Account (excluding endowments).	2260	5	11	15064	13	5	15248	3	-	2077	-	4	-	-	-	-	-	-	-	-	-				2077	-	4
D. Water-supply and Drainage Account (excluding endowments).																										
E. Town-Planning Fund Account (excluding endowments).	109	14	-	87	8	-	-	-	-	197	6	-	-	-	-	-	-	-	-	-	-	-	-	-	197	6	-
F. Remunerative enterprises for which separate accounts are kept (i) Electric Licence Scheme and (ii) others, if any.																										
G. Deposits and Advances Account (other than those relating to Electric Licence).		-	-	-	-	-	-	-	-	-	-	-	7747	13	6	19502	6	10	19918	2	-	7332	2	4	7332	2	4
H. Endowments Account .	38	13	1	75	-	-	15	5	-	98	8	1	-	-	-	-	-	-	-	-	-	-	-	-	98	8	1
	9661	13	10	75542	6	10	69698	10	2	15505	10	6	7747	13	6	21564	13	7	21980	8	9	7332	2	4	22837	12	11

CERTIFICATE OF VERIFICATION OF BALANCE.

I certify that the closing balance shown in this account is in agreement with the balance arrived at in the cash book. The treasury / Bank Pass Book has been compared with the cash book and the difference in balances between them is explained below:

I also certify that I have personally examined the accounts and registers and that I find—

(i) that the receipts and expenditure of the year have been properly accounted for;

(ii) that the figures in this return agree with those shown in the Postings Register which I have compared with the Subsidiary Registers;

(iii) that the demand and collection shown give a true account of the figures worked out in the several demand registers, and of the alterations made from time to time in accordance with the rules.

DEPOSITS AND ADVANCES.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Deposits—															
(1) Recoveries of service payments															
(2) Sinking fund															
(3) Provident fund	-	5	2	8909	-	-	8909	5	2	8187	4	-	722	1	2
(4) Depreciation fund															
(5) Cash deposits	8492	10	4	7688	3	8	16180	14	-	8705	-	1	7475	13	11
(6) Suspense account															
2. Advances—															
(1) Advances recoverable				- 2905	3	2	2200	1	2	3025	13	11	- 825	12	9
(2) Permanent advances	-40	-													
(3) Engineer's stock							40	-	-	-	-	-	- 40	-	-
	7747	13	6	19502	6	10	27250	4	4	19918	2	-	7332	2	4

ctuals of 4 –4 . (1)	Revised Estimate for 194 –4 (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation (5)
RS.	RS.	Total, Opening balance	RS. 17409-11-4	RS. 8910
		RECEIPTS—ORDINARY.		
		A. General Account.		
		I. General taxation and miscellaneous revenue—		
		(a) Taxation—		
		(1) Property tax	24714-7-11	23700
		(2) Profession tax	1397-7-1	1140
		(3) Tax on servants (i Compensation from Govt.	1563-15-0	1560
		(4) Entertainments tax	209-1-0	210.
		(b) Miscellaneous revenue—		
		(1) Warrant and distraint fees, etc.	25-6-0	20.
		(2) Interest on arrears of revenue	9-9-7	-
		(3) Lapsed deposits	25-10-4	20.
		(4) Fees, fines and forfeitures	82-2-0	100.
		(5) Fishery rents		
		(6) Surplus from provident fund		
		(c) Government grants in aid of general resources— *Deduct*—Refunds	—191-9-10	— 300
		Total, General taxation and miscellaneous revenue	27836-1-1	26450
		II. Management—		
		1. Sundry receipts	244-3-1	400
		2. Law charges—Costs recovered	89-11-0	60
		Total, Management	333-14-1	460
		III. Communications—		
		1. Engineering establishment— Government grant		
		2. Roads—		
		(1) Trunk roads— Government grant		
		(2) Second-class roads— Government grant		
		(3) Contribution from the Government of Madras under the Madras Motor Vehicles Taxation Act, 1931—		
		(i) Under section 10 (1) (a) (iv) of the Act	5578-4-0	6000
		(ii) Under section 10 (1) (a) (v) of the Act	1581-0-0	1580
		(4) Tax on carriages and animals	4408-10-0	2500
		Deduct—Refunds—	—7-0-0	Nil
		Net	4,401-10-0	2500.
		(5) Tax on carts—	2450-0-0	1400.
		Deduct—Refunds— Net	2450-0-0	1400.
		(6) Fees for numbering carriages and carts	223-5-0	160.
		(7) Other receipts		

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	RECEIPTS—ORDINARY—*cont.*	RS.	RS.	
		A. General Account—*cont.*			
		III. Communications—*cont.*			
		3. Ferries—			
		Ferry rents			
		4. Rest-houses—			
		(1) Fees and other receipts	962-2-0	800	
		(2) Contributions ..			
		5. Choultries and water-sheds—			
		(1) Fees and other receipts			
		(2) Income and securities			
		(3) Contributions ..			
		6. Tools, plant and stores—			
		(1) Rent of tools and plan	1-8-0		
		(2) Sale-proceeds of tools, plant and stores	7-0-0		
		7. Lighting (where lighting tax is not levied)			
		Total, Communications ..	15204-13-0	12440.	
		IV. Education other than Elementary—			
		1. Secondary schools—			
		(1) School fees—			
		Deduct—Refunds—			
		Net			
		(2) Income from securities			
		(3) Other receipts			
		(4) Government grants			
		5) Contributions			
		Total ..			
		ecial schools—			
		1) School fees			
		2) Income from securities, etc.			
		3) Other receipts			
		4) Government grants			
		5) Contributions			
		Total ..			
		blic Libraries—			
		) Contributions	302-5-9	150	
		) Government grants	180-0-0		
		Total ..	482-5-9	150.	
		Total, Education other than Elementary ..	482-5-9	150.	

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)
RS.	RS.	RECEIPTS—ORDINARY—*cont.*	RS.	RS.
		A. GENERAL ACCOUNT—*cont.*		
		V. Public Health—		
		1. Medical relief—		
		(1) Hospitals and dispensaries—		
		(*a*) Hospital receipts—		
		(i) Sale of medicines		
		(ii) Other receipts		
		(*b*) Income from securities, etc.		
		(*c*) Government grants		
		(*d*) Contributions		
		Total ..		
		2. Medical Education—		
		Contributions		
		Total ..		
		Total, Medical relief ..		
		3. Preventive Medicine—		
		(1) Epidemic and endemic diseases—		
		(*a*) Vaccination fees	4-0-0	10
		(*b*) Government grant for plague		
		(*c*) Other receipts	30-8-0	60
		Total ..	34-8-0	70.
		(2) Sanitation—		
		(*a*) Public Conservancy—		
		(i) Scavenging tax—		
		Gross collections	5492-1-8	5270.
		Deduct—Collection charges—	-345-2-0	-180
		Refunds.	-32-4-4	-50
		Net	5114-11-4	5040.
		(ii) Sale of rubbish, etc.	7-4-0	10
		(iii) Sale-proceeds of stock and stores		
		(iv) Contributions	283-4-0	70
		(*b*) Food adulteration—		
		(i) Fees for analysis		
		(ii) Fines, etc.	896-12-6	480.
		(iii) Government grants		
		(*c*) Fairs and festivals—		
		(i) Fees		
		(ii) Pilgrim ~~tax~~ tolls	55-0-0	150
		(iii) Contributions	470-8-0	400
		(iv) Government grants		
		Total ..	6827-7-10	6150.

Actuals of 194 -4 (1)	Revised Estimate for 194 -4 (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
ES.	RS.	RECEIPTS—ORDINARY—*cont.*	RS.	RS.	
		A. GENERAL ACCOUNT—*con*			
		V. Public Health—*cont.*			
		(3) Births and deaths—			
		(*a*) Fees for extracts from birth and death registers ..	31-11-6	40	
		(*b*) Contributions	104-0-0	150	
		(*c*) Fees for the use of burial and burning grounds ..			
		Total ..	135-11-6	190	
		(4) Fire protection			
		(5) Water-supply and drainage (where water-supply and drainage tax is not levied).			
		Total, Preventive Medicine ..	6997-11-4	6380	
		Total, Public Health ...	6997-11-4	6380	
		VI. Remunerative enterprises—			
		1. Markets—			
		(*a*) Market fees	3520-0-0	3000.	
		(*b*) Other receipts			
		(*c*) Contributions			
		Total ..	3520-0-0	3000.	
		2. Cart-stands—			
		(*a*) Cart-stand fees	1372-0-0	1200.	
		(*b*) Other receipts			
		(*c*) Contributions			
		Total ..	1372-0-0	1200	
		3. Slaughter-houses— ..			
		(1) Slaughter-house fees	150-0-0	50.	
		(2) Other receipts			
		Total ..	150-0-0	50.	
		4. Tree-planting—			
		(i) Sale of tree-planting and avenue clippings ..	347-10-6	100.	
		(ii) Receipts under parks and gardens			
			347-10-6	100	
		5. Land development—			
		(1) Rent of lands	1729-11-5	500	
		(2) Produce of lands			
		(3) Ground rent	387-2-0	380	
		(4) Income from licence fees—			
		(i) Under Act II of 1888	141-0-0	20.	
		(ii) Others	6430-7-0	3000	
		Deduct—Refunds—	-55-4-0	Nil.	
		Net	6375-3-0	3000	
			8633-0-5	3900	

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)
RS.	RS.	RECEIPTS—ORDINARY—*cont.*	RS.	RS.
		A. GENERAL ACCOUNT—*cont.*		
		VI. Remunerative enterprises—*cont.*		
		6. Other remunerative enterprises—		
		(*a*) Fees and other income		30
		(*b*) Contributions		
		(*c*) Profits transferred from the remunerative enterprises for which separate accounts are kept—		
		(i) Electric Licence Scheme		
		(ii) Others, if any		
		Total		30
		Total Rem. Enterprises	14022-10-11	8280
		VII. Investments realized—	—	—
		Total, General Account	64877-8-2	54180
		Deduct—		
		Amount transferred to Capital	2062-6-9	2080
		Contribution from General account to		
		Ordinary—		
		Lighting account		
		Elementary education account	2500-0-0	2500.
		Water and drainage account		
		Account for remunerative enterprises for which separate accounts are kept.		
		(i) Electric Licence Scheme		
		(ii) Others, if any		
		Capital—		
		Lighting account		
		Elementary education account		
		Water-supply and drainage account		
		Town-planning fund account		
		Total, Net General Account	60315-1-5	49580
		3. LIGHTING ACCOUNT.		
		Total, Receipts—Ordinary		
		(Excluding endowments.)		
		Vide Subsidiary Account for details.)		
		5. ELEMENTARY EDUCATION ACCOUNT.		
		Total, Receipts—Ordinary	15064-13-5	13628
		(Excluding endowments.)		
		(*Vide* Subsidiary Account for details.)		
		WATER-SUPPLY AND DRAINAGE ACCOUNT.		
		Total, Receipts—Ordinary		

Actuals of 194 -4 . (1)	Revised Estimate for 194 -4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
		RECEIPTS—ORDINARY—*cont.*	RS.	RS.	
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*			
		(Excluding endowments.)			
		(*Vide* Subsidiary Account for details.)			
		E. TOWN-PLANNING FUND ACCOUNT			
		Total, Receipts—Ordinary	87-8-0	90.	
		(Excluding endowments.)			
		(*Vide* Subsidiary Account for detai			
		F. ACCOUNT FOR REMUNERATIVE ENTERPRISES FOR WHIC SEPARATE ACCOUNTS ARE KEPT.			
		(i) Electric Licence Schem			
		(ii) Others, if any			
		Total, Receipts—Ordinary			
		H. ENDOWMENTS ACCOUNT			
		Total, Receipts—Ordinary	75-0-0	50.	
		(*Vide* Subsidiary Account for details.)			
		Grand total—Receipts—Ordinary of accounts A to F and	75,542-6-0	63348.	
		RECEIPTS—CAPITAL.			
		A. GENERAL ACCOUNT.			
		I. Management—			
		(i) Loans			
		(ii) Contributions			
		II. Communications—			
		1. Trunk roads—			
		Government grants			
		2. Second-class roads—			
		(i) Government grants			
		(ii) Loans			
		3. Other roads—			
		(i) Government grants			
		(ii) Loans			
		(iii) Contributions			
		III. Education other than elementary—			
		(i) Loans			
		(ii) Government grants			
		(iii) Contributions			

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	RECEIPTS—CAPITAL—*cont.*	RS.	RS.	
		A. GENERAL ACCOUNT—*cont.*			
		IV. Public Health—			
		1. Medical relief—			
		(i) Loans			
		(ii) Government grants			
		(iii) Contributions			
		2. Preventive Medicine—			
		(i) Loans			
		(ii) Government grants			
		(iii) Contributions			
		V. Remunerative enterprises—			
		1. Markets—			
		(i) Loans			
		(ii) Contributions			
		2. Cart-stands—			
		(i) Loans			
		(ii) Contributions			
		3. Slaughter-houses—			
		(i) Loans			
		(ii) Contributions			
		4. Land Development—			
		Schemes other than those under the Town-Planning Act—			
		(i) Loans			
		(ii) Government grants			
		(iii) Contributions			
		(iv) Sale-proceeds of land			
		5. Other remunerative enterprises—			
		(i) Loans			
		(ii) Government grants			
		(iii) Contributions			
		VI. Investments realized			
		VII. *Add* amount transferred from Ordinary	2062-6-9	2080	
		Total ..	2062-6-9	2080.	
		B. LIGHTING ACCOUNT.			
		Total, Receipts—Capital ..			
		(Excluding endowments.)			
		(For details, *vide* Subsidiary Account.)			
		C. ELEMENTARY EDUCATION ACCOUNT.			
		Total, Receipts—Capital ..		450.	
		(Excluding endowments.)			
		(For details, *vide* Subsidiary Account.)			

Actuals of 94 -4 . (1)	Revised Estimate fo 194 -4 (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks (6)
RS.	RS.	RECEIPTS—CAPITAL—*cont.*	RS.	RS.	
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
		Total, Receipts—Capit			
		(Excluding endowments.)			
		(For details, *vide* Subsidiary Account.)			
		E. TOWN-PLANNING FUND ACCOUNT.			
		Total, Receipts—Capit			
		(Excluding endowments.)			
		(For details, *vide* Subsidiary Account.)			
		JNT FOR REMUNERATIVE ENTERPRISES FOR WH ACCOUNTS ARE KEPT.			
		ric Licence Scheme			
		rs, if any			
		Total, Receipts—Capital ..			
		Total of Receipts—Capital of Accounts A to F ..	2062-6-9	2530.	
		I. DEPOSITS AND ADVANCES ACCOUNT.			
		s—Total receipts	16597-3-8	9150.	
		es—Total receipts	2905-3-2	1520.	
		(For details, *vide* Subsidiary Account.)			
		Total, Deposits and Advances Account ...	19502-6-10	10670.	
		H. ENDOWMENTS ACCOUNT.			
		Total, Receipts—Capital			
		(For details, *vide* Subsidiary Account.)			
		otal—Receipts under all accounts, A to H (Ordinary pital).	97107-4-5	76540.	
		Grand total including Opening Balance	114516-15-9	85488.	

Actuals of 94 -4 . . (1)	Revised Estimate for 194 -4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	EXPENDITURE—ORDINARY.	RS.	RS.	
		A. GENERAL ACCOUNT.			
		I. Management—			
		1. General Establishment—			
		Salaries and allowances	4946-8-0	4950	
		Dearness allowance	1357-15-0	1260	
		Contributions to Provident Fund	159-0-0	160	
		" Pension	45-0-0	50.	
		2. Collection establishment—			
		Salaries and allowances	1993-3-0	2000	
		Dearness allowance	774-15-0	780	
		Contribution to Provident Fund	36-0-0	40	
		Gross amount	2804-2-0	2820.	
		Deduct amount taken as abatement of receipts under the several heads of taxation—	-732-3-0	-330	
		Net	2071-15-0	2490.	
		3. Contingencies—			
		Postage	431-3-9	440.	
		Stationery	321-3-4	400.	
		Printing	923-3-2	930.	
		Entertainments tax			
		Other items	1096-2-6	1100	
		4. Travelling allowance of Establishment	52-14-0	100.	
		5. Travelling Allowance of—			
		(*a*) Chairman			
		(*b*) Vice-Chairman			
		(*c*) Members			
		6. Repairs to buildings			
		7. Law charges—Cost paid	260-2-0	270	
		8. Interest on and repayment of debt	2405-0-0	2410	
		Total—Management ..	13970-2-9	14560	
		Communications—			
		1. Engineering Establishment—			
		(i) Engineers or Assistant Engineers—			
		Salaries and allowances			
		Contributions to Provident Fund			
		Travelling Allowances			
		(ii) Others—			
		Salaries and allowances	1439-5-0	1460	
		Dearness Allowance			
		Contributions to Provident Fund	358-7-0	360	
		Travelling Allowances	59-0-0	60	
		Contingencies—			
		Postage			
		Stationery			
		Printing			
		Other items	196-10-6	200	
		Total ..	2053-6-6	2080	

Actuals of 94 -4 . (1)	Revised Estimate for 194 -4 . (2)	Heads of account (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	R
RS.	RS.	EXPENDITURE—ORDINARY—*con*	RS.	RS.	
		A. GENERAL ACCOUNT—*cont.*			
		II Communications—*cont.*			
		3. Roads—			
		(1) Trunk roads— (*a*) Maintenance	~~7111-6-0~~	~~7120~~	
		(*b*) Interest on and repayment of debt			
		(2) Second-class roa (*a*) Maintenanc	7111-6-0 ~~4109-6-6~~	7120 ~~4140~~	
		(*b*) Interest on and repayment of debt			
		(3) Other roads— (*a*) Maintenance	4109-6-6	4140	
		(*b*) Charges for numbering carriages and car	123-11-0	130.	
		(*c*) Interest on and repayment of debts			
		Total ..	11344-7-6	11390	
		Total, Roads ..	11344-7-6	11,390	
		(4) Repairs to departmental buildings			
		(5) Rest-houses	635-13-0	640	
		(6) Choultries and water sheds			
		(7) Tools, plant and stores	32-14-9	40	
		(8) Lighting— Lighting charges (where lighting tax is not levied) ..	5764-0-5	5770.	
		(9) Interest on and repayment of debt for purposes other than roads and lighting (where lighting tax is levied).			
		Total, Communications ..	19830-11-0	19920	
		III. Education other than Elementary—			
		1. Secondary Schools—			
		(i) Staff— Salaries and allowances— Masters			
		Clerks and servants			
		Contribution to Provident Fund			
		Travelling allowance ..			
		(ii) Stipends of teachers sent for training			
		(iii) Contingencies			
		(iv) Equipment— Furniture and apparatus ..			
		Library books and maps ..			
		Other items			
		(v) Repairs to buildings			
		(vi) Prizes and scholarships ..			
		(vii) Contributions to other local bodies			
		(viii) Contributions to private individuals			
		(ix) Interest on and repayment of debt			

ctuals of 4 -4 . (1)	Revised Estimate for 194 -4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	EXPENDITURE—ORDINARY—*cont.*	RS.	RS.	
		A. GENERAL ACCOUNT—*cont.*			
		III. Education other than Elementary—*cont.*			
		2. Special Schools—			
		(1) Staff—			
		Salaries and allowances—			
		Masters			
		Clerks and servants			
		Contributions to Provident Fund			
		(2) Contingencies			
		(3) Equipment—			
		Furniture and apparatus			
		Library books and maps			
		Other items			
		(4) Prizes and scholarships			
		(5) Repairs to buildings			
		(6) Contribution to other local bodies			
		(7) Interest on and repayment of debt			
		Total ..			
		3. Public Libraries, etc.	1273-13-7	1280	
		4. Public Amenities—Radio Music	229-4-7	240	
		Total, Education other than Elementary ..	1503-2-2	1520	
		IV. Public Health—			
		1. Medical relief—			
		(1) Hospital and Dispensaries—			
		(i) Staff—			
		(*a*) Medical officers—			
		Civil Assistant Surgeons			
		Salaries and allowances			
		Contribution on account of leave allowances and pension.			
		Civil Apothecaries and Sub-Assistant Surgeons.			
		Salaries and allowances			
		(*b*) Medical practitioners			
		(*c*) Nurses and Midwives—			
		Salaries and allowances			
		Rewards to midwives			
		(*d*) Clerks and servants			
		(*e*) Contribution to Provident Fund			
		(*f*) Travelling allowance			

ctuals of (1)	Revised Estimate for 194 (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Rema (6)
RS.	RS.	EXPENDITURE—ORDINARY—*cont.*	RS.	RS.	
		A. GENERAL ACCOUNT—*cont.*			
		V Public Health—*cont.*			
		1 Medical relief—*cont.*			
		(1) Hospital and Dispensaries—*cont.*			
		(ii) Contingencies—			
		Diet of patients			
		Clothing and bedding			
		Medicines			
		Books, periodicals and maps			
		Other items			
		(iii) Repairs to buildings			
		(iv) Contributions—			
		(*a*) To other local bodies			
		(*b*) To private institutions			
		(v) Interest on and repayment of debt			
		Total ..			
		(2) Medical Education—			
		Stipends and travelling allowance of pupils ..			
		Total ..			
		Total, Medical Relief ..			
		2. Preventive Medicine—			
		(1) Municipal Health Staff—			
		(i) Pay—			
		Salaries and allowances			
		Contribution for pension and leave allowance ..			
		Contribution to Provident Fund			
		Travelling allowance	66-9-0	80.	
		(ii) Clerks and servants—			
		Salaries and allowances			
		Contribution to Provident Fund			
		(iii) Propaganda	24-2-0	50.	
		(iv) Contingencies	2-10-0	50.	
		Total ..	93-5-0	180.	
		(2) Epidemic and Endemic Diseases—			
		(i) Smallpox—			
		(*a*) Staff—			
		Salaries and allowances	223-15-0	240	
		Dearness allowance	59-0-0	80	
		Contribution to Provident Fund	—	30	
		Rewards to vaccinators			
		Travelling allowance			
		(*b*) Contingencies and equipment	134-15-0	140.	
		(*c*) Contributions			
		Total ..	417-14-0	490.	

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	EXPENDITURE—ORDINARY—*cont.*	RS.	RS.	
		A. GENERAL ACCOUNT—*cont.*			
		IV. Public Health—*cont.*			
		entive Medicine—*cont.*			
		Epidemic and Endemic Diseases—*cont.*			
		(ii) Plague—			
		(*a*) Staff—			
		Salaries and allowances			
		Contribution to Provident Fund			
		Travelling allowance			
		(*b*) Contingencies and equipment	129-11-0	130	
		(*c*) Rat destruction—			
		Salaries and allowances			
		Travelling allowances			
		Traps and poison			
		Rewards for rat destruction			
		Miscellaneous		20	
		Total ..	129-11-0	150	
		) Cholera—			
		(*a*) Staff—			
		Salaries and allowances—			
		Medical officers		200	
		Other staff—			
		Contribution for pension			
		Travelling allowance			
		(*b*) Contingencies and equipment			
		Total ..		200	
		) Malaria—			
		(*a*) Staff—			
		(*b*) Contingencies and equipment		50	
		) Other diseases—			
		(*a*) Staff—			
		Salaries and allowances			
		Medical officers			
		Other staff			
		Contribution for pension			
		Travelling allowance			
		(*b*) Contingencies and equipment	69-7-0	100	
		(*c*) Charges for destruction of dogs	24-15-0	120	
		Total ..	94-6-0	270	
		Total, Epidemic and Endemic Diseases ..	641-15-0	1110	

Actuals of 194 -4 . (1)	Revised Estimate for 194 -4 : (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	F
RS.	RS.	EXPENDITURE—ORDINARY—*cont.*	RS.	RS.	
		A. GENERAL ACCOUNT—*cont.*			
		Public Health—*cont.*			
		I. Sanitation—			
		(i) Public conservancy—			
		(*a*) Staff—			
		(i) Sanitary Inspectors—			
		Salaries and allowances	1557-0-0	1590	
		Dearness Allowance	297-0-0	300	
		Contribution to Provident Fund	89-0-0	90	
		Travelling allowances	31-3-6	50	
		(ii) Others—			
		Salaries and allowances	3130-13-0	3140	
		Dearness Allowance	2617-10-0	2620	
		Contribution to Provident Fund			
		Travelling allowances			
		(*b*) Contingencies	126-10-6	130.	
		Total ..	7849-5-0	7920.	
		(ii) Private scavenging—			
		(*a*) Staff—			
		Salaries and allowances	3311-2-0	3320	
		Dearness Allowance	2729-1-0	2730.	
		Contribution to Provident Fund			
		Travelling allowances			
		(*b*) Contingencies	62-13-0	100.	
		(iii) Food Adulteration—			
		(*a*) Staff—			
		Salaries and allowances			
		Contributions to Provident Fund			
		Travelling allowances			
		(*b*) Contingencies	290-7-9	310.	
		Total ..	6393-7-9	6460.	
		(iv) Fairs and Festivals—			
		(*a*) Staff—			
		Salaries and allowances			
		Medical officers			
		Clerks and servants		10.	
		Contribution for pension			
		Travelling allowances	59-10-0	60	
		(*b*) Contingencies	39-5-0	80	
		(*c*) Special sanitary arrangements	842-1-0	850	
		(*d*) Contribution to other local bodies, etc.			
		Total ..	941-0-0	1000	
		Total, Sanitation ..	15183-12-9	15380	

Actuals of 194 -4 . (1)	Revised Estimate for 194 -4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Buc appropriat (5)
RS.	RS.	EXPENDITURE—ORDINARY—*cont.*	RS.	RS.
		A. GENERAL ACCOUNT—*cont.*		
		IV Public Health—*cont.*		
		4. Births and deaths—		
		(i) Registration charges—		
		(*a*) Staff		
		(*b*) Contingencies	21-0-0	50
		(ii) Maternity and Child Welfare—		
		(*a*) Staff	249-0-0	380
		Dearness allowance	83-0-0	140
		(*b*) Contingencies	5-4-0	100
		(*c*) Contributions		
		(iii) Maintenance of burial and burning grounds—		
		(*a*) Staff		
		(*b*) Contingencies	53-8-0	100
		Total ..	411-12-0	770
		i. Departmental buildings—		
		(i) Repairs to buildings		
		(ii) Interest on and repayment of debt		
		Total ..		
		i. Fire protection—		
		(*a*) Staff		
		(*b*) Contingencies		50
		Total ..		50
		'. Water-supply and drainage—		
		Repairs to tanks, wells, drains, etc. (where special water and drainage tax is not levied)—		50
		(*a*) Staff		
		(*b*) Contingencies and equipment		20
		Total ..		70
		Total, Preventive Medicine ..	16330-12-9	17,56
		Total, Public Health ..	16,330-12-9	17,56
		Remunerative enterprises—		
		1. Markets—		
		(1) Staff—		
		Pay and allowances		
		Contribution to Provident Fund		
		(2) Contingencies	3-8-0	30
		(3) Repairs to buildings	129-3-0	130
		(4) Interest on and repayment of debt		
		Total ..	132-11-0	160

ctuals of 94 -4 . (1)	Revised Estimate for 194 -4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	EXPENDITURE—ORDINARY—*cont.*	RS.	RS.	
		A. GENERAL ACCOUNT—*cont.*			
		V. Remunerative enterprises—*cont.*			
		2. Cart-stands—			
		(1) Staff—			
		Pay and allowances			
		Contribution to Provident Fund			
		(2) Contingencies	10-4-0	30	
		(3) Repairs to buildings	38-0-0	50	
		(4) Interest on and repayment of debt			
			48-4-0	80	
		3. Slaughter-houses—			
		(1) Staff—			
		Pay and allowances			
		Contribution to Provident Fund			
		(2) Contingencies		20	
		(3) Repairs to buildings	43-15-0	60	
		(4) Interest on and repayment of debt			
		Total ..	43-15-0	80.	
		4. Tree-planting—			
		(1) Staff—			
		Salaries and allowances	111-11-0	120	
		Dearness Allowance	101-2-0	110.	
		Contribution to Provident Fund			
		Travelling allowance			
		(2) Contingencies and equipment	122-4-0	170.	
		(3) Parks and gardens	591-6-6	600.	
			926-7-6	1000	
		5. Land Development—			
		(1) Staff (Town Surveyor, etc.)	433-7-0	470.	
		Dearness Allowance	119-4-0	120.	
		(2) Contingencies including Survey charges			
		(3) Interest on and repayment of debt			
		Total ..	552-11-0	590.	
		Total, Land Development ..	552-11-0	590.	
		Total ..			
		6. Other remunerative enterprises—			
		(1) Staff—			
		Salaries and allowances	70-0-0	170.	
		Dearness Allowance		80.	
		Contribution to Provident Fund			
		(2) Contingencies and equipment	1026-5-0	1030	
		(3) Repairs to buildings			
		Total ..	4096-5-0	1280	
		Total, Remunerative enterprises ..	2800-5-6	3190.	
		nvestments made			
		Grand total, General Account ..	54435-2-2	56750.	

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remark (6)
			RS.	RS.	
		EXPENDITURE—ORDINARY—*cont.*			
		B. LIGHTING ACCOUNT.			
		Total expenditure—Ordinary (excluding endowments).			
		(For details, *vide* Subsidiary Account).			
		C. ELEMENTARY EDUCATION ACCOUNT.			
		Total expenditure—Ordinary (excluding endowments).			
		(For details *vide* Subsidiary Account).	15248-30	15750.	
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
		Total expenditure—Ordinary (excluding endowments.)			
		(For details *vide* Subsidiary Account.)			
		E. TOWN-PLANNING FUND ACCOUNT.			
		Total expenditure—Ordinary (excluding endowments).			
		(For details, *vide* Subsidiary Account.)			
		F. ACCOUNT FOR REMUNERATIVE ENTERPRISES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.			
		(i) Electric licence scheme			
		(ii) Others, if any			
		Total, Expenditure—Ordinary ..	69683-5-2	72,500	
		H. ENDOWMENTS ACCOUNT.			
		(For details *vide* Subsidiary Account.)	15-5-0	100.	
		Grand total, Expenditure—Ordinary under Accounts A to F and H.	69698-10-2	72,600	
		EXPENDITURE—CAPITAL.			
		A. GENERAL ACCOUNT.			
		I. Management			
		II. Communications—			
		(1) Trunk roads			
		(2) Second-class roads			
		(3) Others	1379-7-9	1380.	
		III. Education other than Elementary			
		IV. Public Health—			
		(1) Medical relief			
		(2) Preventive medicine	612-6-0	620.	

Actuals of 194 -4 . (1)	Revised Estimate for 194 -4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	EXPENDITURE—CAPITAL—*cont.*	RS.	RS.	
		A. GENERAL ACCOUNT—*cont.*			
		V. Remunerative enterprises—			
		(1) Markets	36-8-0	40.	
		(2) Cart-stands	34-1-0	40.	
		(3) Slaughter-houses			
		(4) Avenues			
		(5) Land Development			
		(6) Schemes other than those under the Town-Planning Act—			
		(i) Lands and buildings			
		(ii) Purchase of machinery			
		(iii) Equipment			
		(iv) Investment			
		(v) Other charges			
		(7) Other remunerative enterprises			
		(8) Investments			
		Total ..	2062-6-9	2080.	
		LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED).			
		Total, Expenditure—Capital (excluding endowments).			
		(For details, *vide* Subsidiary Account.)			
		C. ELEMENTARY EDUCATION ACCOUNT.			
		Total, Expenditure—Capital (excluding endowments).			
		(For details, *vide* Subsidiary Account.)			
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
		Total, Expenditure—Capital (excluding endowments).			
		(For details, *vide* Subsidiary Account.)			
		E. TOWN-PLANNING FUND ACCOUNT.			
		l, Expenditure—Capital (excluding endowments).			
		(For details, *vide* Subsidiary Account.)			
		OUNT FOR REMUNERATIVE ENTERPRISES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.			
		ctric licence scheme			
		ers, if any			
		Total, Expenditure—Capital ..	2062-6-9	2080.	
		G. DEPOSITS AND ADVANCES ACCOUNT.			
		osits	16,892-4-1	9380.	
			16892-4-1	9380.	

Actuals of 94 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remar (6)
RS.	RS.	EXPENDITURE—CAPITAL—*cont.*	RS.	RS.	
		G. DEPOSITS AND ADVANCES ACCOUNT—*cont.*			
		. Advances	3025-13-11	1520.	
		Total, Expenditure ..	3025-13-11	1520.	
		(For details, *vide* Subsidiary Account.)			
		Total, Deposits and Advances ..	19918-2-0	10,900	
		H. ENDOWMENTS ACCOUNT.			
		Total, Expenditure—Capital ..			
		(For details, *vide* Subsidiary Account.)			
		nd total, Expenditure under all Accounts A to H (Ordinary ad Capital).	91679-2-11	85,580	
		Total, closing balance ..	22837-12-10	—122	
		Grand total, including closing balance ..	114,516-15-9	85458	
		SUBSIDIARY ACCOUNTS.			
		. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED).			
		Receipts—Ordinary.			
		ning balance—			
		. Lighting tax— Gross collections			
		Deduct collection charges			
		Net			
		. Other receipts			
		. Contribution from General Account			
		. *Deduct* amount transferred to capital			
		Total ..			
		Capital.			
		. Loans			
		. Investments realized			
		. Contributions			
		. Contributions from General Account—Ordinary			
		. *Add* amount transferred from Ordinary			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* Subsidiary Account.)			
		Grand total ..			
		Total, Receipts—Ordinary and Capital ..			
		Grand total, including Opening balance ..			

Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Re
SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	
B. LIGHTING ACCOUNTS—*cont.*			
Expenditure—Ordinary.			
1. Staff—			
Salaries and allowances			
Contribution to Provident Fund			
2. Lighting charges			
3. Other contingencies			
4. Interest on and repayment of debt			
5. Investments			
Total ..			
Add amount relating to endowments shown under H. Endowments Account (For details, *vide* Subsidiary Account).			
Grand total ..			
Capital.			
1. Equipment..			
2. Investments			
3. Other charges			
Total ..			
Add amount relating to endowments shown under H. Endowments Account (For details, *vide* Subsidiary Accounts).			
Grand total ..			
Total, Expenditure—Ordinary and Capital			
Closing balance ..			
Grand total, including closing balance			
C. ELEMENTARY EDUCATION ACCOUNT.			
Receipts—Ordinary.			
Opening balance—	2260-5-4	1175	
1. Education tax—			
Gross collections	6158-15-3	5920.	
Deduct collection charges	-387-1-0	-390	
Net	5771-14-3	5530.	
2. Fines and penalties under the Elementary Education Act.			
3. Income from investments, etc.			
4. School-fees			
5. Contributions	6-0-0	—	
6. Other receipts	4-5-0	10.	
7. Government grant—			
(i) Under section 37 of the Elementary Education Act.	5539-6-0	5360	
(ii) Under proviso to section 37 of the Elementary Education Act.	1280-0-0	728.	

Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
SUBSIDIARY ACCOUNTS—*cont.*	Rs.	Rs.	
C. Elementary Education Account—*cont.*			
Receipts—Ordinary—cont.			
Opening balance—*cont.*			
8. Contribution from the General Account—			
(*a*) For payment of temporary allowance of Rs. 4 ..			
(*b*) For other purposes	2500	2500	
9. Investments realized			
10. Advances recovered			
Deduct refunds ..	-36-11-10	-50	
Deauct amount transferred to Capital		-450	
Total ..	15064-13-5	13628	
Id amount relating to endowments shown under H. Endowments Account (For details, *vide* Subsidiary Account).			
Grand total ..	15064-13-5	13628	
Capital.			
Government grants			
Contributions			
Loans			
Contribution from General Account—Ordinary			
Investments realized			
Add amount transferred from Ordinary		450	
Total ..		450	
Id amount relating to endowments shown under H. Endowments Account. (For details, *vide* Subsidiary Account.)			
Grand total ..		450	
Total Receipts—Ordinary and Capital ..	15064-13-5	14078	
Grand total, including opening balance ..	17325-3-4	15253	
Expenditure—Ordinary.			
Staff—			
Salaries and allowances—	10128-14-0	10250	
Dearness allowance	3484-7-0	3490	
Masters			
Clerks and servants			
Contribution to Provident Fund	528-0-0	620	
Travelling allowance			
Stipend of teachers sent for training			
Contingencies and equipment—			
Contingencies—			
House-rent	684-0-0	760	
Other items	256-15-0	300	

ctuals of 4 -4 . (1)	Revised Estimate for 194 -4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	UBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	
		C. ELEMENTARY EDUCATION ACCOUNT—*con*			
		Expenditure—Ordinary—cont.			
		Contingencies and equipment—*cont.*			
		Equipment—			
		Furniture and apparatus	17-11-0	30.	
		Library, books and maps		20	
		Other items	18-10-0	30.	
		Prizes and scholarships			
		Repairs to buildings	129-10-0	250.	
		Interest on and repayment of debt			
		Investments made			
		Advance recoverable			
		Total ..	15248-3-0	15750	
		'd amount relating to endowments shown under H. Endowments Account. (For details, *vide* subsidiary account.)			
		Grand total ..	15248-3-0	15750.	
		Capital.			
		Land and buildings		150	
		Equipment—			
		(1) Furniture and apparatus		120.	
		(2) Library books and maps		100.	
		(3) Investments made			
		(4) Other items		80	
		Total ..		450.	
		l amount relating to endowments shown under H. Endowments Account. (For details, *vide* subsidiary account.)			
		Grand total ..		450	
		Total, Ordinary and Capital ..	15248-3-0	16200.	
		Closing balance	2077-0-4	— 947	
		Grand Total, including closing balance	17325-3-4	15253.	
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
		Receipts—Ordinary.			
		ning balance—			
		Water-supply—			
		(1) Water-tax—			
		Gross collections ..			
		Deduct collection charg			
		Net			
		(2) Collection for excess			
		(3) Fines, penalties, etc.			
		(4) Government grants			
		(5) *Deduct* refunds ..			

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks (6)
RS.	RS.	SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*			
		Receipts—Ordinary—cont.			
		Opening balance—*cont.*			
		2 Meters—			
		(1) Meter rents			
		(2) Fines, fees, etc.			
		(3) *Deduct* refunds			
		Total ..			
		3 Drainage—			
		(1) Drainage tax—			
		Gross collections			
		Deduct collection charges			
		Net			
		(2) Miscellaneous Receipts (sewage farms)			
		(3) Government grants			
		(4) *Deduct* refunds			
		Total ..			
		4 Contribution from General Account			
		5 *Deduct* amount transferred to Capital			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* subsidiary account.)			
		Grand total ..			
		Capital.			
		1 Water-supply—			
		(1) Grants from Government			
		(2) Investments realized			
		(3) Contributions			
		(4) Loans			
		2 Meters—			
		(1) Loans			
		(2) Contributions			
		3 Drainage—			
		(1) Loans			
		(2) Investments realized			
		(3) Contributions			
		(4) Grants from Government			
		4 Contributions from General Account—Ordinary			
		5 *Add* amount transferred from Ordinary			

Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(3)	(4)	(5)	(6)
SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	
D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*			
Capital—cont.			
'd amount relating to endowments shown under H. Endc nents account. (For details, *vide* subsidary account.)			
Grand total			
Total Receipts, Ordinary and Capital			
Grand total, including opening balance			
Expenditure—Ordinary.			
ıter-supply—			
Maintenance—			
(*a*) Staff—			
Salaries and allowances			
Contributions to Provident Fund			
Travelling allowances			
(*b*) Contingencies			
(*c*) Repairs to works			
(*d*) Repairs to buildings ..			
Payment—			
(*a*) For water			
(*b*) For steam-boiler inspection			
Interest on and repayment of del			
Investments			
ters—			
Meter staff—			
Salaries and allowances— ..			
Contributions to Provident Fund			
Travelling allowances			
Contingencies			
Repairs to meters			
Interest on and repayment of del			
ıinage—			
Staff—			
Salaries and allowances ..			
Contributions to Provident Fund			
Contingencies			
Repairs to drains			
Repairs to buildings			
Interest on and repayment of del			
Investments			

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*			
		Expenditure—Ordinary—cont.			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* subsidiary account).			
		Grand total ..			
		Expenditure—Capital.			
		1 Water-supply—			
		(1) Lands and buildings			
		(2) Purchase of machinery			
		(3) Equipment			
		(4) Investments			
		2 Meters—			
		Purchase of meters			
		3 Drainage—			
		(1) Purchase of machinery			
		(2) Equipment			
		(3) Lands and buildings			
		(4) Construction of drains			
		(5) Investments			
		Total ..			
		Add amount relating to endowment shown under H. Endowments Account. (For details, *vide* subsidiary account.)			
		Grand total ..			
		Total, Expenditure—Ordinary and Capital ..			
		Closing balance ..			
		Grand total, including closing balance ..			
		E. TOWN-PLANNING FUND ACCOUNT.			
		Receipts—Ordinary.			
		Opening balance—	109-14-0	130-	
		1 Rent of lands			
		2 Produce of lands			
		3 Betterment contribution			
		4 Licence fees			
		5 Interest on investments	87-8-0	90	
		6 Law charges recovered			
		7 Sundry receipts			
		8 *Deduct* amount transferred to Capital			
		Total ..	87-8-0	90.	
		Add amount relating to endowments shown under H. Endowments Account.. (For details, *vide* subsidiary account.)			
		Grand total ..	87-8-0	90	

ctuals of 4 -4 . (1)	Revised Estimate for 194 -4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	
		E. TOWN PLANNING FUND ACCOUNT—*cont.*			
		Receipts—Capital.			
		1 Government grants			
		2 Contributions			
		3 Sale-proceeds of land, buildings and equipment, etc.			
		4 Loans			
		5 Investments realized			
		6 Contribution from General Account—Ordinary ..			
		7 Contribution from Elementary Education Account ..			
		8 Contribution from Water-supply and Drainage Account ..			
		9 Contribution from Lighting Account			
		10 *Add* amount transferred from Ordinary			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Accounts. (For details, *vide* subsidiary account.)			
		Grand total ..			
		Total, Receipts—Ordinary and Capital	87-8-0	90	
		Grand total, Receipts including opening balance ..	197-6-0	220	
		Expenditure—Ordinary.			
		1 Staff			
		2 Survey charges			
		3 Contingencies and equipment			
		4 Law charges			
		5 Interest on and repayment of debt			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* subsidiary account.)			
		Grand total ..			
		Capital.			
		Acquisition of lands and buildings			
		Works of improvement			
		Compensation for injurious affection			
		Miscellaneous			
		Investments			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* subsidiary account.)			
		Grand total ..			
		Total, Expenditure—Ordinary and Capital ..			
		Closing balance ..	197-6-0	220	
		Grand total including closing balance ..	197-6-0	220.	

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks.
RS.	RS.	SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	
		F. ACCOUNT FOR REMUNERATIVE ENTERPRISES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.			
		(1) *Electric Licence Scheme.*			
		Opening balance—			
		Total, Receipts—Ordinary ..			
		Total, Receipts—Capital ..			
		Total, Receipts (Ordinary and Capital)			
		Total, Expenditure—Ordinary . ..			
		Total, Expenditure—Capital			
		Total, Expenditure (Ordinary and Capital)			
		Closing balance ..			
		Grand total, including opening balance ..			
		(2) *Others, if any.*			
		ɔning balance—			
		Total, Receipts—Ordinary ..			
		Total, Receipts—Capital ..			
		Total, Receipts—(Ordinary and Capital) ..			
		Total, Expenditure—Ordinary ..			
		Total, Expenditure—Capital ..			
		Total, Expenditure—(Ordinary and Capital) ..			
		Closing balance ..			
		Grand total, including opening balance ..			
		G. DEPOSITS AND ADVANCES ACCOUNT.			
		(Other than those relating to electric licence.)			
		Receipts.			
		ɔning balance—			
		Deposits—	7747-13-6	8960	
		(*a*) Recoveries of service payments			
		(*b*) Deposits of sinking funds			
		(*c*) Provident Fund (excluding investment deposits) ..	8909-0-0	3400	
		(*d*) Depreciation Fund			
		(*e*) Cash deposits	7688-3-8	5750	
		(*f*) Suspense Account			
		Total ..	16597-3-8	9150	

Actuals of 194 -4 (1)	Revised Estimate for 194 -4 (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	
		G. DEPOSITS AND ADVANCES ACCOUNT—*cont.*			
		(Other than those relating to electric licence)—*cont.*			
		Receipts—cont.			
		2 Advances—			
		(i) Advances recovered	2905-3-2	1520	
		(ii) Refunds of permanent advances			
		(iii) Engineer's stock			
		Total ..	2905-3-2	1520.	
		Total, Deposits and Advances ..	19502-6-10	10670	
		Grand total, including opening balance ..	27250-4-4	16620	
		Expenditure.			
		1 Deposits—			
		(*a*) Recoveries of service payments			
		(*b*) Deposits of sinking funds			
		(*c*) Provident Fund (excluding investment deposits) ..	8187-4-0	3400	
		(*d*) Depreciation Fund			
		(*e*) Cash deposits	8705-0-1	5980	
		(*f*) Suspense account			
		2 Advances—			
		(i) Advances recoverable	3025-13-1	1520	
		(ii) Permanent advances			
		(iii) Engineer's stock			
		Total ..	19918-2-0	10900	
		Total, Deposits and Advances ..	19918-2-0	10900	
		Closing balance ..	7332-2-4	5720	
		Grand total, including closing balance ..	27250-4-4	16,620.	
		H. ENDOWMENTS ACCOUNT.			
		ening balance—			
		1. General account	38-13-1	40	
		3. Lighting account			
		4. Elementary Education account			
		5. Water-supply and Drainage account			
		6. Town-Planning Fund account			
		Total ..	38-13-1	40.	
		Receipts.			
		A. GENERAL ACCOUNT—ORDINARY.			
		Roads			
		Rest-houses			
		Choultries and water-sheds			

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	H. ENDOWMENTS ACCOUNT—*cont.*	RS.	RS.	
		Receipts—cont.			
		A. GENERAL ACCOUNT—ORDINARY—*cont.*			
		4 Education other than Elementary—			
		(*a*) Secondary schools			
		(*b*) Special schools	75-0-0	50	
		(*c*) Public libraries			
		5 Medical Relief—			
		(*a*) Hospitals and Dispensaries			
		(*b*) Medical Education			
		6 Sanitation—			
		Fairs and Festivals			
		7 Births and deaths			
		8 Markets			
		9 Cattle-stands			
		10 Other remunerative enterprises			
		Total, A. General Account—Ordinary ..	75-0-0	50	
		A. GENERAL ACCOUNT—CAPITAL.			
		1 Roads			
		2 Rest-houses			
		3 Choultries and water-sheds			
		4 Education other than Elementary—			
		(*a*) Secondary Schools			
		(*b*) Special Schools			
		(*c*) Public Libraries			
		5 Medical Relief			
		(*a*) Hospitals and Dispensaries			
		(*b*) Medical Education			
		6 Sanitation—			
		Fairs and Festivals			
		7 Birth and deaths			
		8 Markets			
		9 Cart-stands			
		10 Other remunerative enterprises			
		Total, A. General Account—Capital ..			
		Total, A. General Account—Ordinary and Capital ..			
		B. LIGHTING ACCOUNT.			
		rdinary			
		apital			
		Total, B. Lighting Account ..			

Actuals of 194 –4 . (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	H. ENDOWMENTS ACCOUNT—*cont.*	RS.	RS.	
		Receipts—cont.			
		C. ELEMENTARY EDUCATION ACCOUNT.			
		Ordinary			
		Capital			
		Total, C. Elementary Education Account			
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
		Ordinary			
		Capital			
		Total, D. Water-supply and Drainage Account			
		E. TOWN-PLANNING FUND ACCOUNT.			
		Ordinary			
		Capital			
		Total, E. Town-Planning Fund Account			
		Grand total, all Accounts A to E			
		Expenditure.			
		A. GENERAL ACCOUNT—ORDINARY.			
		1 Roads			
		2 Rest-houses			
		3 Choultries and water-sheds			
		4 Education other than Elementary—			
		(*a*) Secondary Schools			
		(*b*) Special Schools			
		(*c*) Public Libraries			
		5 Medical Relief—			
		(*a*) Hospitals and Dispensaries			
		(*b*) Medical Education			
		6 Sanitation—			
		Fairs and Festivals			
		7 Births and deaths			
		8 Markets			
		9 Cart-stands			
		10 Other remunerative enterprises			
		Total, A. General Account—Ordinary			
		A. GENERAL ACCOUNT—CAPITAL.			
		1 Roads			
		2 Rest-houses			
		3 Choultries and water-sheds			

Actuals of 194 –4 .. (1)	Revised Estimate for 194 –4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	H. ENDOWMENTS ACCOUNT—*cont.*			
		Expenditure—cont.	RS.	RS.	
		A. GENERAL ACCOUNT—CAPITAL—*cont.*			
		4 Education other than Elementary—			
		(*a*) Secondary Schools			
		(*b*) Special Schools			
		(*c*) Public Libraries			
		5 Medical Relief—			
		(*a*) Hospitals and Dispensaries			
		(*b*) Medical Education			
		6 Sanitation—			
		Fairs and Festivals			
		7 Births and deaths			
		8 Markets			
		9 Cart-stands			
		10 Other remunerative enterprises			
		Total, A. General Account—Captial ..			
		Total, A. General Account (Ordinary and Capital) ..			
		B. LIGHTING ACCOUNT.			
		Ordinary			
		Capital			
		Total, B. Lighting Account ..			
		C. ELEMENTARY EDUCATION ACCOUNT.			
		Ordinary			
		Capital			
		Total, C. Elementary Education Account ..			
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
		Ordinary			
		Capital			
		Total, D. Water-supply and Drainage Account ..			
		E. TOWN-PLANNING FUND ACCOUNT.			
		Ordinary			
		Capital			
		Total, E. Town-Planning Fund Account ..			
		Expenditure.			
		Grand total, all Accounts A to E	15-5-0	100	
		Closing balance—			
		A. General Account	98-8-1	-10	
		B. Lighting Account			
		C. Elementary Education Account			
		D. Water-supply and Drainage Account			
		E. Town-Planning Fund Account			

A.	Ordinary Rb. excluding Govt grants under general account.	Rs. 64,593. 8. 2
B.	Ordy. Rb under other accounts excluding Govt. grant or contribution from general account	
1.	Lighting Account.	
2.	Elty. Undn. Account.	Rs. 5782. 3. 3
3	Water supply & Drainage Acct.	
4	Rly Account.	
5	Endowment account - - - - - - - -	Rs. 75. 0. 0
6	Town Planning Account	Rs. 87. 8. 0
	Total ordinary receipts under all accounts excluding Govt. Grants	Rs 70,538. 3. 5
	Amount to be earmarked for expenditure on Public Health fixed at 25% under proviso to Sec 127(1) of the Madras B.H. Act. in Go. No. Rs. 3675. PH. D. 12. 8. 44	Rs. 17,634. 8. 10
	Deduct for Exposition —	
1.	Water supply & drainage account.	
2.	Town Planning Account.	
3.	Expr. to be made on Public Health from general account.	Rs. 17,634. 8. 10

SUBSIDIARY STATEMENT.

(1) Endowments Account.

Particulars of endowments. (1)	Opening balance. (2)	Receipts. (3)	Expenditure. (4)	Closing balan (5)	Remarks. (6)
Municipal Gymkhana	23-13-1	75-0-0	15-5-0	98-8-1	
Total ..	38-13-1	75-0-0	15-5-0	98-8-1	

(2) Scavenging Tax Account.

194 -4 (1)	Revised Estimate for 194 -4 (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)	Actuals of 194 -4 (1)	Revised Estimate for 194 -4 (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.		RS.	R					RS.	RS.	
		Opening balance ..	-182-7-7					*Expenditure.*			
		Receipts.						Ordinary—			
		Scavenging tax—						Private scavenging.	6103-0-0		
		Gross collections ..	5492-1-8					Capital—			
		Deduct collection charges.	-345-2-0					Purchase or renewal of plant for private scavenging purposes.			
		Refunds	-32-4-4								
		Net receipts ..	5114-11-4								
								Total, Expenditure ..	6103-0-0		
								Closing balance ..	-1170-12-3		

(3) Account for showing the transactions of the fund earmarked for expenditure on public hea...

Opening balance	-502-6-5	3. Amount actually allotted for expenditure on Public Health including medical relief.	Rs 17560-0-0
Minimum amount to be earmarked under section 127 (1) of the Madras Public Health Act, 1939 (30 per cent of income —To be calculated as per orders passed by the Government from time to time and the working to be shown in the margin)	17634-8-10	4. Amount spent on Public Health including medical relief.	Ord 16330-12-9 cap 612-6-0
		5. Closing balance	16943-2-9 188-15-8

(4) Statement showing the Investment Transactions of the Fund earmarked for Expenditure on Public Health.

Opening balance.		Investment during the month. (2)		Total investment including opening balance. (3)		Investment realized during the month. (4)		Closing balance. (5)	
RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1760	— —	—	— —	1760	— —	—	— —	1760	— —

(Funds in the investment account shown in this statement is earmarked for the construction of an isolation shed.)

(5) Special Government Grants Account for Capital Works and other special purposes.

Heads. (1)	Unspent balance of grant at the beginning of the year. (2)			Receipts during the year. (3)			Total column (2) *plus* column (3). (4)			Expenditure during the year. (5)			Balance of grant at the end of the year. (6)	
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.
I Communications														
II Education—														
(i) Elementary														
(ii) Education other than elementary Grant for the Pl. Library				180	—	—	180	—	—	180	—	—		
III Public Health—														
(i) Medical relief														
(ii) Water-supply and drainage														
(iii) Other purposes Maternity & Child welfare ..				104	—	—	104	—	—	104	—	—		
IV Other special purposes (to be specified)														
Total ..				284	—	—	284	—	—	284	—	—		

Heads.	work for an was oned.	Number and date of the Government order sanctioning the loan.	Unspent balance of loan at the beginning of the year.	Receipts during the year.	Total column (4) *plus* column (5).	Expenditure during the year.	Balance of loan at the end of the year.
(1)	)	(3)	(4)	(5)	(6)	(7)	(8)
			RS.	RS.	RS.	RS.	RS.
I Management							
II Communications							
III Education—							
(i) Elementary							
(ii) Education other than elementary							
IV Public Health—							
(i) Medical relief							
(ii) Water-supply and drainage							
(iii) Other purposes							
V Remunerative enterprises—							
(1) Railways							
(2) Motor-bus service ..							
(3) Markets, cart-stands and slaughter							
(4) Tree-planting							
(5) Land development ..							
(6) Other remunerative enterprises							

Heads.	Total loan taken.	Year in which taken.	Order granting the loan.	Terms of repayment and the annual instalments.	Amount of loan outstanding at the beginning of the year.			Balance of loan outstanding at the close of the year.
						For interest.	For capital.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.				RS.	RS.	RS.	RS.
I Management	20,000	1935—	G.O. No Ms 4380 L&M., d/ 4.10.35	Payable in ten instalments of Rs 2405- each inclusive of interest. Penal int. charged at 10% on all overdue instal-ments	4479-11	156-13-0	2248-3-0	2231-8-0.
II Communications								
III Education—								
(i) Elementary								
(ii) Education other than elementary								
V Public Health—								
(i) Medical relief								
(ii) Water-supply and drainage								
(iii) Other purposes								
V Remunerative enterprises—								
(1) Motor-bus service								
(2) Markets, cart-stands and slaughter-houses								
(3) Tree-planting								
(4) Land development								
(5) Other remunerative enterprises								

(8) Investment Account.

Head of account and the fund to which the investment appertains. (1)	Particulars of investments (whether in Government Securities, Savings Bank, etc.). (2)	Opening balance—Face value. (3)	Investments during the year. Actual amount. (4)	Investments during the year. Face value. (5)	Total investments including opening balance—Face value. (6)	Investments realized during the year. Face value. (7)	Investments realized during the year. Actual amount realized. (8)	Closing balance—Face value. (9)
		Rs.	Rs.	Rs.				Rs.
Surplus Provident Fund	Debentures of the M.C.C L.M. Bank Ltd. Madras	6500	—	—	6500			6500.
〃	Fixed deposit in the S.C.C.C Bank Ltd	5000	—	—	5000	5000	5000	~~5000~~
〃	3½% G.P. Notes converted into a stock certificate	8000	—	—	8000			8000.
〃	3½% G.P. Notes sent to P.D.O. for conversion into a stock certificate		5000	5000	5000			5000
Municipal Gymkhana Fund.	5 years P.O. Cash Certificate	650		—	650			650.
Town Planning Fund	Debentures of the M.C.C L.M. Bank Ltd Madras	2500		—	2500			2500
Street lighting & House connection deposits	Deposit with the Udipi Electric Supply Corpn Ltd.	820		—	820			820.
Ear marked fund for the construction of an office bldg	3% Govt. of Madras Loan 1956.	10,240		—	10240			10240
Earmarked fund for the Construction of an isolation shed	— do —	1760		—	1760			1760
	Total	35470	5000	5000	40470	5000	5000	35,47

(9) Demand, Collection and Balance Statement.

Serial number and items.	Demand.									Collection.									Remissions.						Amounts written off as irrecoverable.						Total, remissions amounts written off as irrecoverable.	Balance.									Rem
	Arrears.			Current.			Total.			Arrears.			Current.			Total.			Arrears.			Current.			Arrears.			Current.				Arrears.			Current.			Total.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Tax Resources.																																								
1 Property tax—																																								
(a) General ..	791	-	6	24010	4	7	24800	5	1	707	15	-	24006	8	11	24714	7	11							-	8	2	3	-	3	3	8	5	81	9	4	-	11	5	82	4	9
(b) Water and drainage.																																									
(c) Lighting ..																																								
(d) Railway ..																																								
(e) Education ..	175	9	-	6002	9	2	6178	2	2	157	5	1	6001	10	2	6158	15	3							-	1	10	-	12	1	-	13	11	18	2	1	-	2	11	18	5	-
(f) Scavenging ..	175	9	-	5335	9	10	5511	2	10	157	5	1	5334	12	7	5492	1	8							-	1	10	-	10	8	-	12	6	18	2	1	-	2	7	18	4	8
2 Profession tax—																																								
(a) General ..	39	-	-	1365	15	11	1404	15	11	36	15	2	1360	7	11	1397	7	1							2	-	10	3	-	-	5	-	10	-	-		2	8	-	2	8	-
(b) Education ..				1563	15	-	1563	15	-				1563	15	-	1563	15	-																							
3 Tax on carriages and animals.	16.9	8	-	4342	10	-	4512	2	-	114	-	-	4294	10	-	4408	10	-							19	-	-	14	8	-	33	8	-	36	8	-	33	8	-	70	-	-
4 Tax on carts ..	26	-	-	2448	-	-	2474	-	-	22	-	-	2428	-	-	2450	-	-										4	-	-	4	-	-	4	-	-	16	-	-	20	-	-
5 Tax on servants ..																																								
6 Pilgrim tax ..																																								
7 Entertainments tax.				209	1	-	209	1	-				209	1	-	209	1	-																							
Total ..	1375	10	6	45278	1	6	46653	12	-	1195	8	4	45199	1	7	46394	9	11							21	12	8	25	15	-	47	11	8	158	5	6	53	-	11	211	6	5
Non-tax Resources.																																								
8 Ferry rents ..				5578	4	-	5578	4	-				5578	4	-	5578	4	-																							
9 Charge for excess water.																																								
10 Rents of bldgs ..	8	-	-	1741	13	-	1749	13	-	8	-	-	1721	11	5	1729	11	5							-												20	1	7	20	1	7
11 Sale of rubbish ..				7	4	-	7	4	-				7	4	-	7	4	-																							
12 Licence fees ..	81	8	6	6454	-	6	6535	9	-	56	6	6	6374	-	6	6430	7	-							6	-	-	24	-	-	30	-	-	19	2	-	56	-	-	75	2	-
13 Sale of medicines ..																																								
14 Sewage farm rents ..																																								
15 Fees for fairs ..																																								
16 Market fees ..				3520	-	-	3520	-	-				3520	-	-	3520	-	-																							
17 Cart-stand fees ..				1372	-	-	1372	-	-				1372	-	-	1372	-	-																							
18 Slaughter-house fees.				150	-	-	150	-	-				150	-	-	150	-	-																							
19 Fishery rents ..																																								
20 Warrant and distraint fees.	4	2	-	22	-	-	26	2	-	3	10	-	21	12	-	25	6	-																		8	-	-	4	-	-	12	-
21 Compensation in lieu of Motor licence fees				1581	-	-	1581	-	-				1581	-	-	1581	-	-																							
Total ..	93	10	6	20426	5	6	20520	-	-	68	-	6	20325	15	11	20394	-	5							6	-	-	24	-	-	30	-	-	19	10	-	76	5	7	95	15	7
Grand Total ..	1469	5	-	65704	7	-	67173	12	-	1263	8	10	65525	1	6	66788	10	4							27	12	8	49	15	-	77	11	8	177	15	6	129	6	6	307	6	-

1 The tax on carts, etc., is levied at of the maximum rates.
2 The tax on buildings and lands is levied at per cent.
3 The lighting tax is levied at per cent.
4 The water and drainage tax is levied at per cent.
5 The education tax is levied at per cent.
6 The tax on carriages and animals is levied at the maximum rates.
7 The tax on carts is levied at the maximum rates.
8 The tax on private, menial and on domestic servants is levied at Rs. per monsem for each servant.
9 The property tax registers were last revised in the official year 194 -194 , and brought into force in 194 -194

Separate sch attached.

10) STATEMENT OF LIABILITIES AND ASSETS ON 31ST MARCH 194

HEADS.	AMOUNT. RS.	HEADS.	AMOUNT. RS.
LIABILITIES.		**ASSETS.**	
Balance of Loans—		(i) Closing Balance—	
(a) From Government ..	2231-8-0	(a) Cash	678-5-2
(b) From public..		(b) In Treasury ..	22159-7-8
Total	2231-8-0	(c) In Bank	
		Total	22837-12-10
Provindent fund—		(ii) Provident Fund—	
(a) Cash in the ML account	722-1-2	Investments	19500-0-0
S.B. account	1007-7-10	Total	19500-0-0
(b) Investments ..	19500-0-0	(iii) Deposits—	
Total	21229-9-0	(a) Postal Savings Bank	3312-7-10
		(b) Government Promissory Notes.	
Deposits	7475-13-11	(c) Land or other securities ..	
Funded capital of endowed institutions. Gymkhana Fund	650-0-0	Total	3312-7-10
Cash Balance of endowed institutions. Gymkhana Fund	98-8-1	(iv) Sinking Fund Investments ..	
Cash balance of special accounts E.E a/c	2077-0-4	(v) Other Investments	15320-0-0
T.P. a/c	197-6-0	(vi) Funded capital of endowed institutions—Securities and landed property. (Gymkhana Fund)	650-0-0
Other amounts Security deposit of ML Employee	2305-0-0	(vii) Arrears of taxes ..	211-6-5
amount withheld from Contractors	117-4-0	" non taxes	95-15-7
Total	12921-0-4	(viii) Other assets Lands & Bldgs	64045-3-7
Grand total	36382-1-4	Furniture etc	1514-1-9
excess assets over liabilities	91970-11-5	(ix) Advances Recoverable—	
Grand Total	128358-12-9	(a) Permanent	40-0-0
		(b) Other	825-12-9
		Total	82702-8-1

) Sinking & steining a well at Bijarkad. 10% of the bill amount with held Rs 117-4-0

(12) Abstract of Account of Deposits in Cash for the year 1944-1945.

	Rs.	A.	P.
Balance brought forward	8492	10	4
1. Deposits by Renters	1987	0	0
2. Do. by Contractors	520	0	0
3. Do. as security by Municipal servants.			
4. Other deposits under the Act or by-laws.	5781	3	8
Total, Receipts	7688	3	8
Total, including Balance	16180	14	0

	Rs.	A.	P.
1. Credited to Municipal Funds	5594	0	1
2. Repaid to Renters	1047	0	0
3. Do. to Contractors	1625	0	0
4. ~~Paid into Savings Banks~~	439	0	0
5. Repaid to other depositors			
Total	8705	0	1
Balance *	7475	13	11
Total, including Balance	16180	14	0

* Details of balance.

[Year need not be given in the case of deposits lodged in Post Office Savings Bank and other securities.]

Class of Deposit.	Amount. Rs	A.	P.	Year.	Remarks.
Renters' deposits	1537	0	0	1944-45	
Contractors' deposits	75	0	0	1941-42	
	885	0	0	1943-44	
	295	0	0	1944-45	
	1255	0	0		
r deposits (to be specified)—					
Property-tax, Library, Entertainment tax, Contributions, Advance, Licence fee collections &c.	40	6	0	1938-39	
	25	6	0	1939-40	
	33	0	0	1940-41	
	11	0	0	1941-42	
	6	9	1	1942-43	
	234	4	4	1943-44	
	4103	4	6	1944-45	
Total	4683	13	11		
Grand Total	7475	13	11		

) ABSTRACT OF ACCOUNT OF SECURITY AND OTHER DEP

	RS.	A.	P.		RS.	A.	P.
Balance brought forward	2400	0	0				
osits by Renters ..	—			1. Credited to Municipal Funds			
). by Contractors ..	—			2. Returned to Renters ..			
). as Security by Municipal rvants.*	800	0	0	3. Do. to Contractors ..			
				4. Do. to Municipal Servants			0
				Total	895	0	0
Total ..	800	0	0	Balance †	2305	0	0
Total, including Balance	3200	0	0	Total, including Balance	3200	0	0

* Personal securities should not be shown in this statement. † Details of balance.

Nature of Security deposit.	Municipal employees. RS.	A.	P.	Others. RS.	A.	P.	Total. RS.	A.	P.	REMARKS. Particulars of the parties shou be given in this column.
ost Offici Savings ank pass book edged to the l. Commissions	605	0	0	—			605	0	0	Lower Division Cl working as shroff
	1100	0	0	—			1100	0	0	Bill Collector
	300	0	0	—			300	0	0	Librarians
	250	0	0				250	0	0	Peons
										T. B Watche

(14) ABSTRACT OF ACCOUNT OF PROVIDENT FUND TRANSACTIONS FOR THE YEAR 194 -194 .

		Cash. RS. A. P.	Investment. RS. A. P.
Opening balance	Treasury	0-5-2	19500-0-0
	Post Office Savings Bank..	984-6-10	
Receipts—Contributions by Municipal Servants		2356-0-0	5000-0-0
Do. from municipal Funds Bonus		852-0-0	
Interest realized on investments		577-11-6	
Miscellaneous receipts Advance from Mc. funds for payment of interest		106-4-6	
	Total	1876-12-0	24500-0-0
Charges	subscriptions 2345-0-0 Bonus.. 802-3-0	3147-3-0	5000-0-0
	3147-3-0		
	Treasury	722-1-2	
Balance ..	ngs Bank..	1007-7-10	19500-0-0
	Total	4876-12-0	24500-0-0

(15) ABSTRACT OF TRANSACTIONS UNDER ADVANCES.

	RS. A. P.
(1) Total amount outstanding at the beginning of the year	745-2-0
2) Amount advanced during the year	3025-13-11
Total	3770-15-11
3) Amount adjusted during the year—	
(a) On account of advances made during the year	2203-13-2
(b) Do. do. previous years	701-6-0
Balance outstanding at the end of the year *	865-12-9
Total	3770-15-11

[Years need not be given in the case of permanent advances. These should be entered first under a separate heading.]

Years.	Particulars.	Amount. RS.	Years.	Particulars.	Amount. RS.
1936.37	Permanent advance of the office	20-0-0			
942-43	Permanent advance of the medl officer, Govt. Hospl, Udipi	20-0-0			
1943-44	Cost of sketches advanced to the Tahr. Udipi	3-12-0			
944-45	Cost of acquisition of lands advanced to the Sub Collr. Coondapoor	20-15-3			
	Advance pay given to Sri K. R. Nayar. Ex Commr of the Mlty on his transfer to Tellicherry Mlty	40-0-0			
	Cost of site advanced to the Tahr Udipi for alienation of land for a fish market	418-0-0			
	Cost of forms and registers advanced to M/s Hoe & Co	936-13-0			
	Amount advanced to Provident fund a/c for payment of int. to subscribers	106-4-6			
		865-12-9			

District Inspector of Local Fund Accounts.

S. Kamara

11/6/45

e case of Annual Acco

AUDIT REPORTS ON THE ELEMENTARY EDUCATION ACCOUNTS OF THE MUNICIPAL COUNCIL OF THE SOUTH KANARA DISTRICT FOR THE Y..R 1944-45.

Name of auditor:- Sri.J.Mukund Rau, District Inspector of L.F. Accounts.

L.F2020 28.6.45

Time taken for audit:- From 28th May 1945 to 2nd June 1945.

* * * *

MUNICIPAL OFFICE 1 - JUN 1945 A1 UDIPI.

The office of executive authority was held by Sri.K.Ramanunni Nayar from 1st April 1944 to 11th December 1944 and by Sri.T. Harischandra Rau from 12th December 1944 to 31st March 1945.

2. The receipts and payments during the year are shown in the annual account appended, together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and the elementary education funds during the year. The closing balance in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached to the accounts for March 1945 and is in agreement with the balances in the treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. Expenditure under ordinary was incurred in excess of the total provision in the approved budget as shown below without obtaining the specific sanction of Government as required by G.O. No. 13 Education dated 29th January 1942.

	Total provision in the budget	Actual expenditure	Excess.
Expenditure - Ordinary	Rs.14,720/-	Rs.15,248/3/-	Rs.528/3/-

(Rs.14,870/- less Rs.150/- provided under Education tax collection charges shown as abatment of ~~rights~~ receipts in accounts)

4. The result of audit may be considered satisfactory.

5. The gross receipts and charges of the year were Rs.15,084/- and Rs.15,248/3/- respectively.

6. One item of objection referred to in paragraph 3 above is pending settlement.

T.K. SRINIVASAN
Assistant Examiner of Accounts, Western S.A.L.E.

Forwarded to Executive Authority of Municipal Council in duplicate with the request that the report may kindly be returned with reply to the District Inspector of L.F. Accounts, South Kanara with

Audit Report on the Elementary Education Fund account of the Udipi Municipal, Udipi for the year 1944-45.

Replies:-

Para. 3:- The action of the Municipal Council having incurred the expenditure in 1944-45 in excess of the provision in the budget estimate approved by G.O. No. 352, Education dated 6-3-1944 has been ratified by Government in their Memorandum No. 24952 A/45-2 Education dated 11-7-1945.

Shankaranarayana
31.7.1945
Commissioner, U.M.

p29e/i

TRIPLICATE.

ತ್ರಿ| ಪ| ತ್ರಿ.

L. F. Form No. 136.
ಮ್ಯು. ಫ. ಫಾ. ನಂ. 136. (*Kannarese*)
L. F. Form No. 227.
ಲೋ. ಫ. ಫಾ. ನಂ. 227.

Notice of ..... or failure to take out or renew a licence.
ಲೈಸೆನ್ಸನ್ನು ನೆಗೆದು ಕೊಳ್ಳಲು-ಯೊ-ಹೊಸತು ಪಡಿಸರೆಲು ತಪ್ಪಿದಬಗ್ಗೆ ಪಿರ್ಯಾದು ವ್ಯವಹರಣೆ ನಡೆಸುವ ಕುರಿತು ನೋಟಿಸು.

No.
ನಂ.

Municipality
ಮ್ಯುನಿಸಿಪಾ

Board.
ಬೋರ್ಡ್

To

Mr. ಮ-ರಾ-ರಾ-ಶ್ರೀ ..... ಗೆ.

Address. ಮೆಲ್ವಿಳಾಸ.....

Notice under section * 219 of Madras Local Boards Act / 338 of District Municipalities Act of prosecution for failure to take out or renew a licence ate)

IN DIGLOTT.

05

ereas you have been using the marginally noted place for the purpose noted therein without the

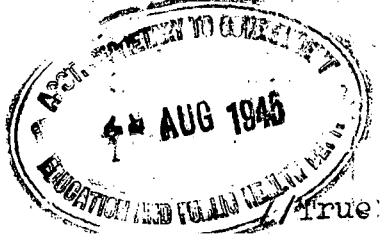
...ace of business	previous	* licence under section 193 or 194 of Madras Local renewal licence under section 249, 250 or 269 of District

Copy of Municipal Council's Resolution No. 3 dated 21-7-1945.

3. Audit reports on the Elementary Education Fund Accoun Udipi Municipal Council for the year 1944-1945 and also draft thereon.

Resolution:- " "Recorded. Draft replies approved."

(Sd.) A.Laxminarayana Rao,
Chairman,
Municipal Council, Udipi



True Extract//

38262

Commissioner, U.M. 9.8.45

EXAMINER'S OFFICE:

Forwarded to the Secretary to Government, Education and Public Health Department, with copies of the Commissioner's replies and the resolution of the Council.

Asst. Examiner of L.F.Accounts.

B ಫಾರ್ಮು-

[6 (i) ನೇ ಕ್ರಮವನ್ನು ನೋಡುವುದು.]

ಕೇವಲ ಕೈಮಗ್ಗಗಳಲ್ಲಿ ನೆಯ್ದ ವಸ್ತ್ರದ - ಯಾ - ಅದರಿಂದ ಮಾಡಲ್ಪಟ್ಟ ಧರಿಸುವ ಉಡುಪಿನ ಪದಾರ್ಥಗಳ ವ್ಯಾಪಾರಿಯು ವ್ಯಾಪಾರವನ್ನು ನಡೆಸುವರೆ ಲೈಸೆನ್ಸು.

ಎಂಬ ನಾನು

ಹೆಸರು ಮತ್ತು ವಿವರ ಎಂಬುವರಿಂದ, ತಮ್ಮ

ವ್ಯಾಪಾರವು ಕೇವಲ ಕೈಮಗ್ಗಗಳಲ್ಲಿ ನೆಯ್ಯಲ್ಪಟ್ಟ ವಸ್ತ್ರಕ್ಕೆ - ಯಾ - ಅದರಿಂದ ಮಾಡಲ್ಪಟ್ಟ ಧರಿಸುವ ಉಡುಪಿನ ಪದಾರ್ಥಗಳಿಗೆ ಮಾತ್ರವೇ ಸಂಬಂಧಪಡುತ್ತದೆಂದು ಮತ್ತು ತಾವು ಇತರ ಯಾವುದಾದರೂ ವಸ್ತ್ರವನ್ನು - ಯಾ - ವಸ್ತ್ರದಿಂದ ಮಾಡಲ್ಪಟ್ಟ ಧರಿಸುವ ಉಡುಪಿನ ಪದಾರ್ಥಗಳನ್ನು ಮಾರುವುದಿಲ್ಲವೆಂದು ಮಾಡಿಕೊಂಡಾಗಿರುವ ದೃಢಪತ್ರಿಕೆಯನ್ನು ಪರ್ಯಾಲೋಚಿಸಿ, ಸದರಿ (ಹೆಸರು) ಎಂಬುವರಿಗೆ ಕೇವಲ ಕೈಮಗ್ಗಗಳಲ್ಲಿ ನೆಯ್ಯಲ್ಪಟ್ಟ ವಸ್ತ್ರದ ಅದರಿಂದ ಮಾಡಲ್ಪಟ್ಟ ಧರಿಸುವ ಉಡುಪಿನ ಪದಾರ್ಥಗಳ ವ್ಯಾಪಾರಿಯ ಹೊತ್ತುಕೊಂಡು ತಿರುಗಿ ಮಾರುವವನ ವ್ಯಾಪಾರವನ್ನು (ಇದಕ್ಕೆ ಲಗತ್ತಿಸಿರುವ ಷಡ್ಯೂಲಿನಲ್ಲಿ ವಿವರಿಸಲ್ಪಟ್ಟ ನಿವೇಶನದಲ್ಲಿ)* 19 ನೇ ಇಸವಿಯಲ್ಲಿ ನಡೆಸಲು ಇದರಿಂದ ಲೈಸೆನ್ಸು ಕೊಟ್ಟಿತ್ತೇನೆ. ಈ ಲೈಸೆನ್ಸು 19 ನೇ ಇಸವಿ ಮಾರ್ಚಿ 31 ನೇ ತಾರೀಖಿನ ತರುವಾಯ ಸಲುವಳಿಯಲ್ಲಿರುವುದು ನಿಂತು ಹೋಗತಕ್ಕದ್ದು -

53 EPH(A)

6/11/45 Audit Report – 1944-45 – E.E. fund – Mcl. Cl., Udipi – Recorded

No. 38262 A/45 From the Exrd L.F.A., L.F. 3543, d/27.8.45

psle f Gr. (MS) 1342 Edn., d/ 3.9.45

Recorded

The Commr. / Udipi Mpty thro' the C.M.C.) 30/8/45 30.8.45

1-9-45

1. D.P.I. ✓ — kept below

with copy of report)

Exrd L.F.A. ✓ — Dept with Encle

K.M. 4-9-45